

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**

35

May 20, 2003

FROM: LARRY WALKER
Auditor/Controller-Recorder

**SUBJECT: AUTHORIZE CONTINUANCE OF THE ACCOUNTING INTERN PROGRAM
AND SEASONAL POSITIONS**

RECOMMENDATION:

1. Authorize continuance of the Accounting Intern Program.
2. Authorize the retention of 12 Public Service Employee (PSE) positions, numbers:

73126	73130	90832	91530
73127	90273	90917	91901
73128	90391	90922	91934

BACKGROUND INFORMATION: The Auditor/Controller-Recorder (ACR) has operated an Accounting Intern Program for many years. The office recruits graduating seniors, and some who are entering their senior year from the following local colleges: California State University San Bernardino, California Polytechnic Pomona, University of California at Riverside, University of Redlands, La Sierra University, and California Baptist College (Riverside).

The Summer Accounting Intern Program provides the department with seasonal help to assist with workload issues. Interns are expected to provide assistance in the following areas:

- Operational and school district audits
- Claims reimbursements
- Year end accruals and preparation of Comprehensive Annual Financial Report data
- Review of the Accounts Payable process

The Accounting Intern Program has a long, successful history. The colleges usually only offer one government accounting course during an Accounting major's course of study. By being able to hire some of the best students before they are hired by the private sector, we are able to expose the students to the governmental setting and give them an opportunity to gain experience in an area they might not otherwise apply. We have a history of alumni who have been promoted throughout the County.

In May, the department works with the Internship Coordinator of each college, and with the Business/Accounting Departments to recruit the best possible candidates. Traditionally, we receive 100-150 applications, and select 7-12 candidates. ACR places the interns in PSE positions from mid-July to mid-September, essentially a seasonal placement. For the remainder of the year, the PSE positions are usually vacant.

Page 1 of 2
Record of Action of the Board of Supervisors

35

BOARD OF SUPERVISORS
AUTHORIZE CONTINUANCE OF THE ACCOUNTING INTERN PROGRAM AND SEASONAL POSITIONS
May 20, 2003
Page 2 of 2

35

The department has prepared announcements for distribution to the colleges and is ready to conduct the recruitment program. The ACR requests the Board's authorization to continue the Summer Accounting Intern Program and retention of the positions so that we can begin the recruitment to assist with the seasonal workload increase.

REVIEW BY OTHERS: This item has been reviewed by the County Administrative Office (Tracy Lindsay, Administrative Analyst) on April 16, 2003.

FINANCIAL IMPACT: The department budgeted \$31,552 for the 12 PSE positions in the FY 03-04 proposed budget.

COST REVIEW: The County Administrative Office has reviewed this item and recommends the program and retention of the positions. The CAO is recommending the restoration of these vacant positions in the FY 03-04 proposed budget. Today's action allows the department to conduct the recruitment to address this seasonal workload in a timely manner.

SUPERVISORIAL DISTRICT(S): All

PRESENTER: Larry Walker, Auditor/Controller-Recorder; 386-8813

35